

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2008-24
ANNUAL REVISIONS- LOCAL AGENCIES

OCTOBER 31, 2008

Government Code (GC) Section 17561 provides for the reimbursement of state mandated costs. Enclosed is information for updating the Mandated Cost Manual for Cities, Counties, and Special Districts. The manual contains all forms and instructions that are necessary for local agencies to file annual claims with the State Controller's Office (SCO).

Reimbursement claims that detail costs actually incurred in the 2007-08 fiscal year must be filed with SCO and be delivered or postmarked on or before **February 17, 2009**. If the claim is filed after the deadline, but by **February 16, 2010**, the approved claim will be reduced by a late penalty of 10% without limit for initially filed claims and for continuing programs, the late fee is 10% not to exceed \$10,000. **Claims will not be accepted if filed more than one year after the deadline.**

Pursuant to GC Section 17561(d), the Controller will pay any eligible claim by August 15 or 45 days after the date the appropriation for the claim is effective, whichever is later.

Amounts appropriated for the payment of program costs are shown beginning on page 4 under "Appropriations for the State Mandated Costs Programs." The fiscal years for which costs can be claimed for mandated costs programs are shown beginning on page 6 under "Reimbursable State Mandated Costs Programs." To prepare the 2007-08 reimbursement claims, forms in the manual should be duplicated to meet the local agency's filing requirements. Claim amounts should be rounded to the nearest dollar.

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MINIMUM CLAIM COST

GC §17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county may submit a combined claim on behalf of special districts within their county if the combined claim exceeds \$1,000, even if the individual special district's claim does not each exceed \$1,000. The county must determine if the submission of a combined claim is economically feasible and will be responsible for disbursing the funds to each special district. Combined claims may be filed only when the county is the fiscal agent for the special districts. A combined claim must show the individual claim costs for each eligible special district. All subsequent claims based upon the same mandate must only be filed in the combined form unless a special district provides a written notice of its intent to file a separate claim, to the county and to SCO at least 180 days prior to the deadline for filing the claim.

FINAL FILING DEADLINE FOR 2007-08 FISCAL YEAR CLAIMS

The filing deadline for 2007-08 reimbursement claims is **February 17, 2009**. A late penalty of 10% up to a maximum of \$10,000 for on-going claims will be applied to 2007-08 claims filed after the deadline. **Claims filed after February 16, 2010, will not be accepted.**

ESTIMATED CLAIMS

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted by SCO.

UPDATES OF RATES AND FACTORS

The following rates are to be used for filing 2007-08 reimbursement claims. These rates are computed by adjusting the 2006-07 rate by the change in the Implicit Price Deflator (IPD) pursuant to the Department of Finance's Report of April 30, 2008, *National Deflator, State and Local Purchases*. The estimated change in the IPD for 2007-08 is 5.5%.

Ch. 1242/77, Senior Citizens' Property Tax Postponement (Program No. 18)

Counties with an established base year entitlement will receive an automatic payment through the State Mandate Apportionment System (SMAS) (See page 5 of the manual). The amount of increase for the 2007-08 apportionment is 5.5%. Counties without an established base year entitlement may file a 2007-08 reimbursement claim. The 2007-08 unit cost reimbursement rate for each document processed is \$15.83.

♦ *Ch. 921/87, Unitary Countywide Tax Rate (Program No. 90)*

The 2007-08 Implicit Price Deflator factor for adjusting the 1987-88 base year cost is 1.973.

♦ *Ch. 1022/99, Crime Victim's Domestic Violence Incident Reports (Program 262)*

The 2007-08 unit cost rate is \$0.57.

♦ *Ch. 465/76, Peace Officers Procedural Bill of Rights (Program 187)*

The 2007-08 flat rate is \$39.31.

♦ *Ch. 704/75, Voters Registration Procedures (Program 056)*

Voters Registration, Chapter 704, Statutes of 1975

2007-08 Reimbursement Factors by County

Amount Per Affidavit Processed			
<u>County</u>	<u>Amount Per Affidavit</u>	<u>County</u>	<u>Amount Per Affidavit</u>
Alameda	0.500	Orange	0.451
Alpine	3.106	Placer	0.985
Amador	3.106	Plumas	3.106
Butte	1.099	Riverside	0.500
Calaveras	3.106	Sacramento	0.500
Colusa	3.106	San Benito	3.106
Contra Costa	0.500	San Bernardino	0.500
Del Norte	3.106	San Diego	0.451
El Dorado	1.157	San Francisco	0.500
Fresno	1.099	San Joaquin	0.985
Glenn	3.106	San Luis Obispo	0.985
Humboldt	1.157	San Mateo	0.985
Imperial	3.106	Santa Barbara	0.985
Inyo	3.106	Santa Clara	0.451
Kern	1.099	Santa Cruz	0.985
Kings	3.106	Shasta	1.157
Lake	3.106	Sierra	3.106
Lassen	3.106	Siskiyou	3.106
Los Angeles	0.451	Solano	0.985
Madera	3.106	Sonoma	0.985
Marin	0.985	Stanislaus	0.985
Mariposa	3.106	Sutter	3.106
Mendocino	3.106	Tehama	3.106
Merced	1.157	Trinity	3.106
Modoc	3.106	Tulare	0.985
Mono	3.106	Tuolumne	3.106
Monterey	0.985	Ventura	0.985
Napa	1.157	Yolo	1.157
Nevada	1.157	Yuba	3.106

APPROPRIATIONS FOR THE STATE MANDATED COSTS PROGRAMS

Source of the State Mandated Costs Appropriations – 2008 State Budget Act (Ch.268/269)

Mandated Programs				Amounts Appropriated
Item 8885-295-0001 Commission on State Mandates				
(1) For payment of the following mandate claims for the 2005-06 and 2006-07 fiscal years:				\$11,000,000.00
158	(a)	Ch. 411/95	Crime Victim Rights	
163	(b)	Ch. 1249/92	Threats Against Peace Officers	
13	(c)	Ch. 1399/76	Child Abduction and Recovery	
120	(d)	Ch. 337/90	Stolen Vehicle Notification	
2	(e)	Ch. 77/78	Absentee Ballots	
83	(f)	Ch. 1422/82	Permanent Absent Voters	
56	(g)	Ch. 704/75	Voter Registration Procedures	
248	(h)	Ch. 697/99	Absentee Ballots-Tabulation by Precinct	
6	(i)	Ch. 391/88	Brendan Maguire Act	
43	(j)	Ch. 102/81	Medi-Cal Beneficiary Death Notices	
122	(k)	Ch. 961/92	Pacific Beach Safety	
124	(l)	Ch. 1603/90	Perinatal Services	
73	(m)	Ch. 1088/88	AIDS/Search Warrant	
66	(n)	Ch. 1253/80	Mentally Retarded Defendants Representation	
35	(o)	Ch. 644/80	Judicial Proceedings	
67	(p)	Ch. 1304/80	Conservatorship: Developmentally Disabled Adults	
87	(q)	Ch. 694/75	Developmentally Disabled Attorneys Services	
88	(r)	Ch. 498/77	Coroners Costs	
200	(s)	Ch. 1114/79	Not Guilty by Reason of Insanity	
203	(t)	Ch. 435/91	Mentally Disordered Offenders: Extended Commitments	
175	(u)	Ch. 762/95	Sexually Violent Predators	
39	(v)	Ch. 1036/78	Mentally Disordered Sex Offenders' Recommitments	
177	(w)	Ch. 183/92	Domestic Violence Treatment Services	
118	(x)	Ch. 1171/89	Peace Officers Cancer Presumption	
23	(y)	Ch. 1568/82	Firefighters Cancer Presumption	
167	(z)	Ch. 246/95	Domestic Violence Arrest Policies	
213	(aa)	Ch. 752/98	Animal Adoption	
90	(bb)	Ch. 921/87	Unitary Countywide Tax Rates	
18	(cc)	Ch. 1242/77	Senior Citizens Property Tax Deferral	
152	(dd)	Ch. 697/92	Allocation of Property Tax Revenues	
215	(ee)	Ch. 875/85	Photographic Record of Evidence	
127	(ff)	Ch. 999/91	Rape Victim Counseling	
197	(gg)	Ch. 1120/96	Health Benefits for Survivors of Peace Officers and Firefighters	

APPROPRIATIONS FOR THE STATE MANDATED COSTS PROGRAMS (Cont'd.)

Source of the State Mandated Costs Appropriations (Cont'd)

Mandated Programs				Amounts Appropriated
Item 8885-295-0001 Commission on State Mandates (Cont'd.)				
(1) For payment of the following mandate claims for the 2005-06 and 2006-07 fiscal years (Cont'd.):				
255	(hh)	Ch. 284/00	Post Mortem Examinations	
257	(ii)	Ch. 590/95	False Reports of Police Misconduct	
262	(jj)	Ch. 1022/99	Crime Victim's Domestic Violence Incident Reports	
264	(kk)	Ch. 630/78	Peace Officer Personnel Records: Unfounded Complaints and Discovery	
274	(ll)	Ch. 698/98	Domestic Violence Arrests and Victims Assistance	
279	(mm)	Ch. 943/01	Post Conviction: DNA Court Proceedings	
266	(nn)	Ch. 822/00	DNA Database and Amendment to Post Mortem Examinations: Unidentified Bodies	
263	(oo) ¹	Ch. 1128/94	Handicapped and Disabled Students II	
(2) For payment of mandate claims for the 2005-06 and 2006-07 fiscal year for:				
187	(2)	Ch. 675/90	Peace Officers' Procedural Bill of Rights	0
Item 8885-295-0042 Department of Transportation				
178	(1)	Ch. 644/94	Airport Land Use Commission/Plans	0
Item 8885-295-0044 Department of Motor Vehicles				
(1) For payment of the following mandate claims for the 2005-06 and 2006-07 fiscal years:				
246	(1)	Ch. 1460/89	Administrative License Suspension, Per Se	1,700,000.00
Item 8885-295-0106 Department of Pesticide Regulation				
(1) For payment of the following mandate claims for 2005-06 and 2006-07 fiscal years:				
121	(1)	Ch. 1200/89	Pesticide Use Reports	160,000.00
Grand Total				<u><u>\$12,860,000.00</u></u>

¹ Program 263 is for fiscal year 05-06 only; for 06-07 and subsequent fiscal years, program 273, the consolidation of HDS I & II and Seriously Emotionally Disturbed Pupils, must be used.

REIMBURSABLE STATE MANDATED COSTS PROGRAMS

The letters "a", "b", and "c", indicate the agencies eligible to file claims for the given programs:

Letter Eligible Local Agency

- a Counties, Cities, and Special Districts
- b Counties and Cities
- c Counties only

2007-08

Reimbursement Claim	Pgm. #	Local Agencies		
a	2	Ch.	77/78	Absentee Ballots
c	248	Ch.	697/99	Absentee Ballots: Tabulation by Precincts
b	246	Ch.	1460/89	Administrative License Suspension
b	73	Ch.	1088/88	AIDS Search Warrants
a ²	178	Ch.	644/94	Airport Land Use Commission/Plans
c	152	Ch.	697/92	Allocation of Property Tax Revenue
a	213	Ch.	752/98	Animal Adoption
a	6	Ch.	391/88	Brendon Maguire Act
c	13	Ch.	1399/76	Child Abduction and Recovery
c	67	Ch.	1304/80	Conservatorship: Developmentally Disabled Adults
c	273	Ch.	1747/84	Consolidation of Handicapped & Disabled Students I & II, and Seriously Emotionally Disturbed Pupils
c	88	Ch.	498/77	Coroners Costs
c	90	Ch.	921/87	Countywide Tax Rates - Unitary
b	262	Ch.	1022/99	Crime Victims Domestic Violence Incident Reports
c	158	Ch.	411/95	Crime Victims Rights
c	87	Ch.	694/75	Developmentally Disabled: Attorneys Services
b	266	Ch.	822/00	DNA Database
b	274	Ch.	698/98	Domestic Violence Arrests and Victim Assistance
b	167	Ch.	246/95	Domestic Violence Arrest Policies and Standards
b	177	Ch.	183/92	Domestic Violence Treatment Services
a	257	Ch.	590/95	False Reports of Police Misconduct
a ³	23	Ch.	1568/82	Firefighters Cancer Presumption
a	197	Ch.	1120/96	Health Benefits for Survivors of Peace Officers and Firefighters
c	35	Ch.	644/80	Judicial Proceedings
c	259	Ch.	1013/81	Local Elections: Consolidation
c	43	Ch.	102/81	Medi-Cal Beneficiary Death Notices
c	203	Ch.	435/91	Mentally Disordered Offenders Extended Commitment Proceedings
c	39	Ch.	1036/78	Mentally Disordered Sex Offenders: Extended Commitments
c	66	Ch.	1253/80	Mentally Retarded Defendants: Diversion

² This program is suspended for 08-09 per Item 8885-295-0042, Schedule (1) of the Budget Act of 08-09.

³ Beginning 7/1/08, reimbursement for programs 23 and 118 are not required per Amended P's & G's adopted on 9/27/2007, pursuant to AB 1805.

REIMBURSABLE STATE MANDATED COSTS PROGRAMS (Continued)

2007-08 Reimbursement Claim	Pgm. #		Local Agencies
c	200	Ch. 1114/79	Not Guilty by Reason of Insanity II
c	122	Ch. 961/92	Pacific Beach Safety
a ⁴	118	Ch. 1171/89	Peace Officers Cancer Presumption
b	264	Ch. 630/78	Peace Officers Personnel Records: Unfounded Complaints & Discovery
a	187	Ch. 675/90	Peace Officers Procedural Bill of Rights
c	124	Ch. 1603/90	Perinatal Services for Alcohol/Drug Exposed Infants
c	83	Ch. 1422/82	Permanent Absentee Voters
c	121	Ch. 1200/89	Pesticide Use Reports
a	215	Ch. 875/85	Photographic Record of Evidence
b	279	Ch. 821/00	Post Conviction: DNA Court Proceedings
b	255	Ch. 284/00	Postmortem Examinations: Unidentified Bodies, Human Remains
b	127	Ch. 999/91	Rape Victims Counseling Center Notices
c	18	Ch. 1242/77	Senior Citizens Property Tax Deferral Program
c	175	Ch. 762/95	Sexually Violent Predators
b	120	Ch. 337/90	Stolen Vehicle Notification
a	163	Ch. 1249/92	Threats Against Peace Officers
c	56	Ch. 704/75	Voter Registration Procedures
Initial Claims			
b ⁵	282	Ch. 624/00	Racial Profiling: Law Enforcement Training
a ⁶	283	Ch. 993/89	Fire Safety Inspections of Care Facilities
b ⁷	284	Ch. 906/00	Binding Arbitration
a ⁸	285	Ch. 777/01	Local Recreational Areas: Background Screenings
a ⁹	288	Ch. 345/87	CA Fire Incident Reporting System (CFIRS)
a ¹⁰	289	Ch. 90/99	In-Home Supportive Services II
c ¹¹	290	Ch. 899/00	Fifteen-Day Close of Voter Registration
c ¹²	293	Ch. 578/99	Firearm Hearings for Discharged Inpatients

⁴ From 7/1/08, reimbursement for this program is not required per Amended P's & G's adopted on 09/27/07.

⁵ Reimbursable from 01/01/01 to 07/01/04.

⁶ Reimbursable for fiscal years 00-01 to 06-07 and subsequent years.

⁷ Reimbursable for 01/01/01 to 04/30/03 only.

⁸ Reimbursable for 01/01/02 to 06/30/02 and fiscal years 02-03 and subsequent years.

⁹ Reimbursable for 07/01/90 to 06/29/92 only.

¹⁰ Ch. 90/99 is reimbursable for 07/12/99 to 12/31/02 and Ch. 445/00 for 09/14/00 and subsequent fiscal years.

¹¹ Reimbursable for 01/01/01 to 06/30/01 and fiscal years 01-02 and subsequent fiscal years.

¹² Reimbursable for fiscal years 98-99 to 06-07 and subsequent fiscal years.

The following programs have been set aside by the Commission on State Mandates (CSM):

Pgm. #			
207	Ch.	156/96	County Treasury Oversight Committees
161	Ch.	783/95	Investment Reports
132	Ch.	1281/80	Involuntary Lien Notices
41 ¹³	Ch.	486/75	Mandate Reimbursement Process
138	Ch.	1105/92	Misdemeanors: Booking and Fingerprinting
82	Ch.	1051/83	Mobilehome Property Tax Deferral Program
219 ¹³	Ch.	641/86	Open Meetings/Brown Act Reform
28	Ch.	494/79	Physically Handicapped Voter Accessibility
222	Ch.	18/99	Presidential Primaries
52	Ch.	48/87	Property Tax: Family Transfers
55	Ch.	1143/80	Regional Housing Needs Determination
174	Ch.	1297/94	Two-Way Traffic Signal Communications

PROGRAMS SUSPENDED FOR THE 2007-08 AND 2008-09 FISCAL YEARS

The following programs have been identified in the 2007 and 2008 Budget Act, with a \$0 appropriation. Therefore, no claims may be filed for the 2007-08 and 2008-09 fiscal years.

Item 8885-295-0001, Provision 3

Pgm.#

227	(a)	Ch.	1170/96	Grand Jury Proceedings
220	(b)	Ch.	502/92	Sex Crime Confidentiality
62	(c)	Ch.	1032/80	Deaf Teletype Equipment
217	(d)	Ch.	908/96	Sex Offenders: Disclosure by Law Enforcement Officers
81	(e)	Ch.	1456/88	Missing Persons Report
28	(f)	Ch.	494/79	Handicapped Voter Access Information
65	(g)	Ch.	238/74	Substandard Housing
3	(h)	Ch.	1123/77	Adult Felony Restitution
181	(i)	Ch.	1188/92	Very High Fire Hazard Severity Zones
37	(j)	Ch.	1330/76	Local Coastal Plans
180	(k)	Ch.	1111/89	SIDS Training for Firefighters
125	(l)	Ch.	268/91	SIDS Contacts by Local Health Officers
110	(m)	Ch.	955/89	SIDS Autopsies
126	(n)	Ch.	1597/88	Inmate AIDS Testing
86	(o)	Ch.	453/74	SIDS Notices
27	(p)	Ch.	1357/76	Guardianship/Conservatorship Filings
71	(q)	Ch.	332/81	Victims' Statements - Minors
204	(r)	Ch.	267/98	Extended Commitment, Youth Authority
128	(s)	Ch.	820/91	Prisoner Parental Rights
64	(t)	Ch.	Title 8	Structural and Wildland Firefighter Safety Clothing and Equipment
24	(u)	Ch.	Title 8	Personal Alarm Devices
193	(v)	Ch.	126/93	Law Enforcement Sexual Harassment Training

¹³ This program has been set aside by the Commission on State Mandates pursuant to AB 138, Statutes of 2005.

PROGRAMS SUSPENDED FOR THE 2007-08 AND 2008-09 FISCAL YEARS (Cont'd)

Item 8885-295-0001, Provision 3

Pgm.#

205	(w)	Ch.	444/97	Elder Abuse Law Enforcement Training
245	(x)	Ch.	39/98	Redevelopment Agencies Tax Disbursement Reporting
41	(y) ¹³	Ch.	486/75	Mandate Reimbursement Process
21	(z)	Ch.	845/78	Filipino Employee Surveys
15	(aa)	Ch.	1609/84	Domestic Violence Information
8	(bb)	Ch.	1334/87	Pocket Masks

AUDIT OF COSTS

All claims submitted to SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with SCO's claiming instructions and the Commission on State Mandate's Parameters and Guidelines (Ps and Gs). If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to SCO on request.

SOURCE DOCUMENTS

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

¹³ This program has been set aside by the Commission on State Mandates pursuant to AB 138, Statutes of 2005.

RETENTION OF CLAIMING INSTRUCTIONS

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the Mandated Cost Manual to replace the old forms. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the year will be placed on SCO's Web site at **www.sco.ca.gov/ard/local/locreim/index.shtml**.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, send e-mail to **LRSDAR@sco.ca.gov**, or call the Local Reimbursements Section at (916) 324-5729.

METHOD OF REIMBURSEMENT COMPUTATION
Chapter 704, Statutes of 1975, Voters Registration Procedures
2007-08 Fiscal Year Costs

**FORM
VRP-1**

County of _____

To complete this form, indicate the number of voters' affidavits processed by source and total in part I. and compute the county's reimbursement using the formula described in part II.

I. Affidavits processed by source:

a. Number of affidavits processed by MAIL
(Through postal service)

b. Number of affidavits received over the counter

c. Number of affidavits received through
Official Deputy Registration

Total number of affidavits processed

II. Formula for computing the reimbursement:

a. Total number of affidavits processed
(Above)

b. Enter the county reimbursement factor.
Refer to the schedule on form VRP-2, entitled
"2007-08 Reimbursement Factors by County -
Amount Per Affidavit."

\$ _____

III. Total 2007-08 Reimbursement Claimed
(Multiply IIa. Times IIb.)

\$ _____

VOTERS REGISTRATION PROCEDURES
2007-08 REIMBURSEMENT FACTORS BY COUNTY
AMOUNT PER AFFIDAVIT PROCESSED

FORM
2

COUNTY	AMOUNT PER AFFIDAVIT	COUNTY	AMOUNT PER AFFIDAVIT
Alameda	0.500	Orange	0.451
Alpine	3.106	Placer	0.985
Amador	3.106	Plumas	3.106
Butte	1.099	Riverside	0.500
Calaveras	3.106	Sacramento	0.500
Colusa	3.106	San Benito	3.106
Contra Costa	0.500	San Bernardino	0.500
Del Norte	3.106	San Diego	0.451
El Dorado	1.157	San Francisco	0.500
Fresno	1.099	San Joaquin	0.985
Glenn	3.106	San Luis Obispo	0.985
Humboldt	1.157	San Mateo	0.985
Imperial	3.106	Santa Barbara	0.985
Inyo	3.106	Santa Clara	0.451
Kern	1.099	Santa Cruz	0.985
Kings	3.106	Shasta	1.157
Lake	3.106	Sierra	3.106
Lassen	3.106	Siskiyou	3.106
Los Angeles	0.451	Solano	0.985
Madera	3.106	Sonoma	0.985
Marin	0.985	Stanislaus	0.985
Mariposa	3.106	Sutter	3.106
Mendocino	3.106	Tehama	3.106
Merced	1.157	Trinity	3.106
Modoc	3.106	Tulare	0.985
Mono	3.106	Tuolumne	3.106
Monterey	0.985	Ventura	0.985
Napa	1.157	Yolo	1.157
Nevada	1.157	Yuba	3.106

Program 018	MANDATED COSTS SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY		FORM 1
(01) Claimant		(02)	Fiscal Year 20___/20___
Claim Statistics			
(03) Number of Certificates of Eligibility			
(04) Number of Notices of Liens			
(05) Number of Releases of Liens			
(06) Total Number of Documents			
Reimbursement Rate			
(07) Unit Cost:			
2007-08 Reimbursement Claim: \$15.83			
(08) Total Cost		[Line (06) x (07)]	
Cost Reduction			
(09) Less: Offsetting Savings			
(10) Less: Other Reimbursements			
(11) Total Claimed Amount		[Line (08) - {(line (09) + line (10))}]	

Program 018	SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY Instructions	FORM 1
------------------------------	-------------------------------------------------------------------------------------------------	-------------------------

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Enter the total number of Certificates of Eligibility deposited during the fiscal year claimed. Include only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (04) Enter the total number of Notices of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (05) Enter the total number of Releases of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (06) Add total number of documents from lines (03), (04), and (05).
- (07) Enter the appropriate unit cost rate given for the fiscal year in which costs were incurred or are to be incurred.
- (08) Multiply Total Number of Documents, line (06), by Unit Cost, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program <div style="font-size: 2em; font-weight: bold;">187</div>	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY	FORM <div style="font-size: 3em; font-weight: bold;">1</div>					
(01) Claimant		(02) Fiscal Year ____ / ____					
Claim Statistics							
(03) Number of full-time sworn peace officers employed by the agency during this fiscal year							
Flat Rate Method							
(04) Total Cost [Line (03) X \$39.31 for 07-08 fiscal year] [Enter total on line (09)]							
Actual Cost Method							
Direct Costs	Object Accounts						
(05) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials And Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel And Training	(g) Total
A. Administrative Activities							
B. Administrative Appeal							
C. Interrogations							
D. Adverse Comment							
(06) Total Direct Costs							
Indirect Costs							
(07) Indirect Cost Rate [From ICRP or 10%]						%	
(08) Total Indirect Costs [Refer to claiming instructions]							
(09) Total Direct and Indirect Costs [Refer to claiming instructions]							
Cost Reduction							
(10) Less: Offsetting Savings							
(11) Less: Other Reimbursements							
(12) Total Claimed Amount [Line (09) - {line (10) + line (11)}]							

Program 187	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR) LOCAL AGENCIES CLAIM SUMMARY	FORM 1
----------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (04) Total Cost. Multiply the number of peace officers from line (03) by the flat rate for the total cost, and enter the result on line (09).
- (05) Reimbursable Activities. For each reimbursable activity, enter the total from form 2, line (05), columns (d) through (i) to form 1, block (04), columns (a) through (f) in the appropriate row. Total each row.
- (06) Total Direct Costs. Total columns (a) through (g).
- (07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (08) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (06)(a), by the Indirect Cost Rate, line (07). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (06)(a), and Total Benefits, line (06)(b), by the Indirect Cost Rate, line (07). If more than one department is reporting costs, each must have its own ICRP for the program.
- (09) Total Direct and Indirect Costs. **Flat Rate Method:** Enter the total from line (04).

Actual Cost Method: Enter the sum of Total Direct Costs, line (06)(g), and Total Indirect Costs, line (08).
- (10) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (11) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (12) Total Claimed Amount. Line (09) less the sum of line (10) plus line (11). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 262	MANDATED COSTS CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM SUMMARY				FORM 1
(01) Claimant			(02)		Fiscal Year ____ / ____
Claim Statistics					
(03) Number of domestic violence incident reports stored during the fiscal year of claim for the additional 3 year period after the pre-existing mandatory two-year retention period					
Direct Costs		Object Accounts			
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Fixed Assets	(e) Total
A. One-Time Activity 1. Revision of Policies and Procedures					
B. Ongoing Activity 1. Storage of Reports and Face Sheets	[Line (03) x \$unit cost rate] (See instructions) [Unit cost includes direct and indirect costs]				
(05) Total Direct Costs	Add Total Column				
Indirect Costs					
(06) Indirect Cost Rate	[10% or ICRP]				%
(07) Total Indirect Costs	[(04)(A)(1)(e) x (06)]				
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]				
Cost Reduction					
(09) Less: Offsetting Savings					
(10) Less: Other Reimbursements					
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]				

Program 262	CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM SUMMARY Instructions	FORM 1
------------------------------	---------------------------------------------------------------------------------------------------------	-------------------------

- (01) Claimant: Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form Form-1 should be completed for each department.
- (02) Enter the fiscal year of costs.
- (03) Claim Statistics: Enter the number of domestic violence incident reports that were stored during the fiscal year of claim for the additional 3 year period after the pre-existing mandatory two-year retention period.
- (04) Reimbursable Activities: For each reimbursable component, enter the total from form Form-2, line (05), columns (c) through (f) to Form-1, block (04), columns (a) through (d) in the appropriate row.
- For B. 1. Activity, the following formula must be used: Line (03) x unit cost for that fiscal year from the table below. **This unit cost includes direct and indirect costs.**
- | Fiscal Year | Unit Cost | Fiscal Year | Unit Cost | Fiscal Year | Unit Cost |
|-------------|-----------|-------------|-----------|-------------|-----------|
| 1999-00 | \$0.4000 | 2003-04 | 0.4500 | 2007-08 | 0.5700 |
| 2000-01 | 0.4200 | 2004-05 | 0.4700 | | |
| 2001-02 | 0.4200 | 2005-06 | 0.4900 | | |
| 2002-03 | 0.4400 | 2006-07 | 0.5300 | | |
- (05) Total Direct Costs: Total column (e).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (04)(a), and Total Benefits, line (04)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Total Direct and Indirect Costs: Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount: From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13), for the Reimbursement Claim.